



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: George Capra  
DOCKET NO.: 21-30362.001-R-1 through 21-30362.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are George Capra, the appellant, by attorney Ciarra Schmidt, of Schmidt Salzman & Moran, Ltd. in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-30362.001-R-1	17-18-128-035-0000	8,636	28,389	\$37,025
21-30362.002-R-1	17-18-128-036-0000	8,636	28,389	\$37,025

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with a three-story, multi-family dwelling of masonry construction with 6,889 square feet of living area. The dwelling is seven years old. Features include a full basement with a recreation room, a one-car garage, six full bathrooms, and a half bath. The property has a 5,080 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The subject has two different PINs covering different portions of the property, one ending in 035 and the other ending in 036. The appellant requested that this Board consolidate the appeals for these two contiguous parcels and give them a single complaint number. This Board did so.

The appellant asserts assessment inequity as the basis of the appeal. In support of this argument, the appellant purported to submit information on five suggested equity comparables. A close

look reveals that the appellant's suggested comparables four and five are the two individual parcels of the subject itself, and the appellant has erroneously calculated their improvement assessments per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$74,050. The board of review's decision reveals that the assessment for each of the two parcels composing the subject property was \$37,025. The subject property has an improvement assessment of \$48,650 or \$7.06 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables.

### **Conclusion of Law**

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill. Admin. Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As a preliminary matter, as stated above, the appellant purported to submit information about five suggested equity comparables, but the appellant's suggested comparables four and five are the two individual parcels of the subject itself. And the appellant asserts that the improvement assessment of each of the subject's two individual parcels is \$3.53 per square foot of living area, even though the improvement assessment of the entire subject property is \$7.06 per square foot. This is impossible from a mathematical standpoint. The \$3.53 figure appears to have been derived for each of the subject's parcels by dividing the improvement assessment of the specific parcel into the living area square footage of the entire subject property instead of dividing it into the living area square footage of that parcel only.

There may have been a similar error regarding the appellant's suggested comparables one and two. Those comparables have the same address and they are consecutively numbered parcels, like the two parcels that make up the subject property in this case. It appears that these two parcels are parts of a single subject property, like the two parcels in this case. It is thus possible or even likely that the appellant made the same mistake in calculating the improvement

assessments of its suggested comparables one and two that it made in calculating the improvement assessments of its suggested comparables four and five. That mistake was dividing the improvement assessment for the specific parcel into the living area square footage of the entire subject property instead of dividing it into the living area square footage of that parcel only.

Accordingly, this Board concludes that the only reliable comparable assessment data submitted by the appellant is the data relating to suggested comparable three. That comparable and the board of review comparables one through four are the best comparables in the record. Like the subject property, these comparables have three-story, multi-family dwellings of masonry construction. Their dwellings are similar to the subject dwelling in age and living area size. They are assigned the same neighborhood code as the subject.

These comparables have improvement assessments that range from \$2.44 to \$16.61 per square foot of living area. The subject's improvement assessment of \$7.06 per square foot of living area is within the range established by the best comparables in this record and below the assessments of four of them. The Board therefore finds that the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed, and a reduction in the subject's assessment on this basis is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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Chairman



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Member



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Member



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Member



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Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 15, 2025



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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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